

ANALYSIS OF ORIGINAL BILL

Franchise Tax Board

Author: Alarcon Analyst: Kristina E. North Bill Number: SB 1703
Related Bills: See Legislative History Telephone: 845-6978 Introduced Date: February 20, 2004
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: FTB Make Separate Breakdown Of San Fernando Valley In Preparation And Maintenance Of Any Statistical Analysis

SUMMARY

This bill would require the Franchise Tax Board (FTB) and other agencies to make a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city.

PURPOSE OF THE BILL

It appears that the purpose of this bill is to report information regarding San Fernando Valley separately.

EFFECTIVE/OPERATIVE DATE

This bill would be effective January 1, 2005, and would apply to statistical analyses prepared on and after that date.

POSITION

Pending.

ANALYSIS

STATE LAW

Current Government Code provisions require the Department of Finance, the State Department of Health Services, and the Department of Transportation to make a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city.

Under current state law, FTB is not required to prepare, maintain, or report statistical data by city. FTB does prepare and maintain statistical analyses by county. Examples of some of the statistical analyses prepared and maintained by FTB are contained in the department's Annual Report. These statistical analyses include the 1) Median Adjusted Gross Income of Joint Returns by County, 2) Personal Income Tax Statistics, Comparison by County, 3) County Data by Adjusted Gross Income Class.

Board Position:

_____ S	_____ NA	_____ NP
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_____ N	_____ OUA	_____ X PENDING

Department Director

Date

Gerald Goldberg

March 18, 2004

THIS BILL

This bill would require FTB, the Secretary of State, and the State Board of Equalization to include a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city.

IMPLEMENTATION CONSIDERATIONS

FTB currently maintains data for statistical analyses and reports at a county level. Since FTB currently does not develop or maintain statistical data on a city level, FTB would have no statistical data to make a separate breakdown for the San Fernando Valley. However, if FTB were required to develop and maintain data on a city level, moderate programming, keying, and related costs could result.

LEGISLATIVE HISTORY

AB 2207 (Levine, 2003/2004) would require any state agency preparing or maintaining any statistical analyses by city to also make a separate breakdown of the San Fernando Valley. This bill is currently in the Assembly Business and Professions Committee.

OTHER STATES' INFORMATION

Florida, Illinois, Massachusetts, Michigan, Minnesota, and New York laws require most state agencies to prepare and maintain reports. Information regarding the preparation or maintenance of statistical data by city was not readily available on reporting requirements in these states. The laws of these states were reviewed because their tax laws are similar to California's income tax laws.

FISCAL IMPACT

This bill would not impact the department's costs.

ECONOMIC IMPACT

This bill would not impact the state's income tax revenue.

LEGISLATIVE STAFF CONTACT

Kristina E. North
Franchise Tax Board
845-6978
Kristina.North@ftb.ca.gov

Brian Putler
Franchise Tax Board
845-6333
Brian.Putler@ftb.ca.gov